Division of Program Compliance – Audits Branch 1600 9th Street, Sacramento, CA 95814 (916) 445-1554, FAX (916) 445-1588

January 16, 2009

Mark Montgomery, Psy.D., Director Shasta County Mental Health, Alcohol & Drug Department Mental Health Department P.O. Box 496048 Redding, CA 96049

Dear Dr. Montgomery:

AUDIT REPORT - SHASTA COUNTY MENTAL HEALTH, ALCOHOL & DRUG DEPT.

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Shasta County Mental Health, Alcohol & Drug Department, for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program cost is as follows:

NET PROGRAM COSTS

	<u>s</u>	ettled	Allowed	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$	6,116,303	\$ 6,110,293	\$ (6,010)
Federal Share of Healthy Families/Medi-Cal	\$	153,927	\$ 153,918	\$ (9)
State General Funds EPSDT Due State	\$ ¹	1,680,474	\$ 1,678,379	\$ (2,095)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Mark Montgomery, Psy.D., Director January 16, 2009 Page Two

This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

WALTER J. HILL, JR., MBA, EA

Chief of Audits

CHUKWUEMEKA OKEMIRI, CPA Supervisor, Northern Region Audits

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Enclosures

Certified Mail

SHASTA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2004

NET REIMBURSABLE MEDI-CAL			As Settled	Audit Adjustments	As Audited
PROGRAM COSTS					
COUNTY PROVIDERS MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PROVIDERS	(Sch. 2a) (Sch. 2a)	\$ 	4,644,068 \$ 152,717 4,796,785 \$	(9)	4,638,543 152,708 4,791,252
CONTRACT PROVIDERS MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PROVIDERS		\$ \$	1,472,235 \$ 1,210 1,473,445 \$		1,471,750 1,210 1,472,960
TOTAL FFP - COUNTY PLUS CONTRACT MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PLUS CONTRACT		\$ - \$_	6,116,303 \$ 153,927 6,270,230 \$	(9)	6,110,293 153,918 6,264,212
SUMMARY OF STATE GENERAL FUNDS					
EPSDT - SGF	(Sch. 4)	\$	1,680,474 \$	(2,095) \$	1,678,379

SHASTA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

<u>co</u>	UNTY OPERATED FEDERAL							
				A - C-441- J		Audit		A - A - 314 - 3
70.4	-1 Madi Cal Casa Palashausanana			As Settled		Adjustments	_	As Audited
	al Medi-Cal Gross Reimbursement Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$	1,990,837	¢.	(2,368)	ď	1,988,469
1.	•	(MH 1968, Ln 11, 11A)	Ф		Φ	(2,308) .	Ф	
2.	Outpatient SD/MC and Crossover			5,621,659		(7,871)		5,613,788
3.	Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		1,538				1,538
4.	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		17,711		(78)		17,633
5.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		0		0
6.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		0		0		0
7.	Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		1,538		0		1,538
8.	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	_	211,883		(13)	_	211,870
9.	Total		\$ _	7,845,166	= ^{\$} =	(10,330)	\$	7,834,836
Les	s: Patient & Other Payor Revenues							
10.	Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	657,440	\$	0 5	\$	657,440
11.	Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		86,270		0		86,270
12.	Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0		0
13.	Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0		0
14,		(MH1968, Ln 30)		0		0		0
15.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0		0
··· 16.		(MH-1968, Ln-31)		-Θ		0		. 0
17.	Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)		0		0		0
18.	Total		\$_	743,710	\$	0 5	\$ <u></u>	743,710
Ma	di-Cal Net Reimbursement for Direct Services							
	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	1,334,935	¢	(2,368) 5	ç	1,332,567
20.		(Ln 2,4 - Ln 11,13)	Ψ	5,553,100	Ψ	(7,950)	Φ	5,545,150
	Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)		0,200,00		(7,930)		0,545,150
22.		(Ln 6 - Ln 15)		0		0		0
	Healthy Families-I/P	(Ln 7 - Ln 16)		1,538		0		1,538
	Healthy Families-O/P	·		211,883		(13)		211,870
	<u> </u>	(Ln 8 - Ln 17)	<u>.</u> –		. <u>.</u> -	` ` `	<u> </u>	
25.	Total		\$_	7,101,456	* * =	(10,329)	•	7,091,127
Med	li-Cal MAA Reimbursement							
26.	Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	0	\$	0 5	\$	0
27.	Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)		0		0		0
28.	Service Functions 21-19	(MH1979, Ln 13, Col. A)		0	_	0		0
29.	Total .		\$_	0	\$_	0 5	\$_	0

SHASTA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL					Audit		
		_	As Settled	_	Adjustments	_	As Audited
Amount Negotiated Rates Exceed Cost							
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$		\$	0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0		0		0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0		0		0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0		0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0		0		0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	_	0	_	0	_	0
36. Total		\$=	0	\$ =	0	\$_	0
Medi-Cal Administrative Reimbursement							
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	1,580,047	\$	(3,139)	\$	1,576,908
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	1,380,944	\$		\$	1,380,944
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$_	1,380,944	\$ =	0	\$_	1,380,944
Healthy Families Administrative Reimbursement							
40. Healthy Families Administrative Reimbursement Lim	it (MH1979, Ln 8)	\$	21,528	\$	(1)	\$	21,527
41. Healthy Families Administration	(MH1979, Ln 9)	\$	26,535	\$	0	_	26,535
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	21,528	\$	(1)	_	21,527
	. ,	_		=		=	
Utilization Review Reimbursement							
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ <u></u>	129,309	\$ _	194,696	\$ _	324,005
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	5,223	\$ =	66,056	\$ _	71,279
Net SD/MC Reimbursement - FFP							
45. Direct Services	(MH1979, Ln 16,16A)	\$	3,662,440	\$	(5,473)	\$	3,656,967
46. Enhanced (Children)	(MH1979, Ln 17,17A)		12,512		(51)		12,461
47. Enhanced (Refugees)	(MH1979, Ln 18)		0		0		0
48 MAA	(MH 1979, Ln 11, 12 & 13	3)	0		0		0
49. Administrative Reimbursement	(MH1979, Ln 6)		690,472		0		690,472
50. U.R. Skilled Professional	(MH1979, Ln 14)		243,004		(0)		243,004
51. U.R. Other	(MH1979, Ln 15)		35,640		(1)		35,640
52. Negotiated Rate-Payback	(MH1979, Ln 20)				0		0
53. Subtotal- FFP		\$_	4,644,068	\$_	(5,525)	\$ _	4,638,543
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$	0	\$	0
55. Quality Assurance Review Results	(Adj #)	Ψ	0	*_	0	_	0_
56. Total SD/MC Reimbursement - FFP		\$	4,644,068	\$	(5,525)	2	4,638,543
		" =	4,044,000	Ψ=	(3,323)	* =	4,050,545
Net Healthy Families Reimbursement - FFP	(MINIOZO I O4 O4 Å)	ď	120 204	ď	(0)	¢.	120.716
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	138,724	\$	(8)	Ф	138,716
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0		0,		0
59. Administrative Reimbursement	(MH1979, Ln 10)	_	13,993	_	(0)	<u></u>	13,993
60. Total Healthy Families Reimbursement - FFP		\$=	152,717	\$ =	(9)	> =	152,708
61. Total - FFP (Ln 56 + Ln 60)		\$_	4,796,785	\$ _	(5,533)	\$_	4,791,252
				_			(To Sch. 1)

SHASTA COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

Entity	10)
Feature Part	aithy
Number Legal Entity Legal Enti	milies
MM 1968,	ss Cost
Ch S S S S S S S S S	
00120 FAMILIES FIRST	1 1968,
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OFFICE STATE DELIVER S	0
CO273 EDGEWOOD CENTER FOR CHIL S	0
CO484 NORTH VALLEY SCHOOLS, INC. \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	0
00512 RIVER OAK CENTER FOR CHILL \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 3,736 \$ 0 0 \$ 3,736 \$ 0 0 \$ 0 \$ 3,736 \$ 0 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0	0
00529 WILOW GLEMCARE CENTER \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 2,275 \$ 0 \$ 0 \$ 2,275 \$ 0 \$ 0 \$ 2,275 \$ 0 \$ 0 \$ 2,275 \$ 0 \$ 0 \$ 2,275 \$ 0 \$ 0 \$ 0 \$ 2,275 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 1,829 \$ 0 \$ 0 \$ 1,829 \$	0
OBS CHARIS YOUTH CENTER S	0
NORTHERN VALLEY CATHOLIC S	0
00804 SVFS \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	0
00843 FAMILY SERVICE AGENCY \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	421
00874 REMIVISTA, INC.	0
0880 NEW DIRECTIONS TO HOPE \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 11,678 \$ 0 \$ 224,438 \$ 01042 VICTOR COMMUNITY SUPPORT \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,008,035 \$ 8,727 \$ 0 \$ 1,016,762 \$ 1,016,76	763
01042 VICTOR COMMUNITY SUPPORTS	0
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GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 2,739,814 \$ 27,327 \$ 0 \$ 2,767,141 \$	1,862

SHASTA COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

	8	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		Total	Healthy	Total	Healthy	Total		Total		Total
Legal		Revenue	Families	Revenue	Families	Net Cost	Net Cost	Net Cost	Net Cost	MAA
Entity		(Excl. HFP)	Revenue	(Excl. HFP)	Revenue	; (Excl. HFP)	Healthy Families	(Excl. HFP)	Healthy Families	FFP
Number	Legal Entity	IN PA	T:EE:N:T	QUTPA	T. E.E. N. T.	INPAI	I E N T	O U T P A	V.T.I.E.N.T	Reimbursement
	·	(MH 1968,	(MH 1968,	(MH 1968,	(MH 1968,	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979,
		Ln 28 to 30)	Ln 31)	Ln 28 to 30)	Ln 31)					Ln 11-13)
	FAMILIES FIRST \$	0			0 \$		0 \$			0
00156	EASTFIELD MING QUONG INC. \$	-	\$ 0 \$		0 \$		0 \$			0
	VISTA DEL MAR \$	-	\$ 0.5		0 \$		0 \$			0
00273	EDGEWOOD CENTER FOR CHILDF \$	_	\$ 0 \$		0 \$		0 \$			0
	NORTH VALLEY SCHOOLS, INC. \$		\$ 0.5		0 \$		0 \$			0
	RIVER OAK CENTER FOR CHILDRE \$	_	\$ 0.5		0 \$	•	0 \$			
00529	WILLOW GLEM CARE CENTER \$	_	\$ 0 \$		0 \$		0 \$			0
00541	CHARIS YOUTH CENTER \$	•	\$ 0 \$		0 \$		0 \$			0
00628	NORTHERN VALLEY CATHOLIC SC \$	~	\$ 0 \$		0 \$		0 \$			
00804	SVFS \$	0	S 0 \$		0 \$		0 \$			
00843	FAMILY SERVICE AGENCY \$	-	\$ 0 \$	-,	0 \$		0 \$			0
00874	REMI VISTA, INC. \$	•	\$ 0 \$		0 \$		0. \$			0
0880	NEW DIRECTIONS TO HOPE \$	•	\$ 0 \$		0 \$		0 \$			0
01042	VICTOR COMMUNITY SUPPORT SE \$	•	\$ 0 \$		0 \$		0 \$			0
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	GRAND TOTAL \$	0	\$ 0 9	9,832 \$	0 \$	0 \$	0 8	2,757,309 \$	1,862 \$	0
	· ·					symmetric transfer and the second				

SHASTA COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

	***	(20)	(21)	(22)	(23)		(24)	(25)	(26)	(27)	(28)
	2000	Neg. Rates	Neg. Rates	Neg Rates	Neg. Rates					***************************************	
Legal		Exceed Costs	Exceed Costs	Exceed Costs	Exceed Costs		Total SD/MC	Healthy Families	Total	FFP	Lower of FFP
Entity	_	(Excl. HFP)	Healthy Families	(Excl. HFP)	Healthy Families		Reimbursement	Reimbursement	Reimbursement	Contract	or Contract
Number	Legal Entity		T I E N T	OUTPA	TIENT		(FFP)	(FFP)	(FFP)	Maximum	Maximum
	-	(MH 1968,	(MH 1968,	(MH 1968,	(MH 1968,	_ `	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
		Ln 38 to 39)	Ln 40, 40A)	Ln 38 to 39)	Ln 40, 40A)						
00400	FAMILIES FIRST \$	0 \$	0 \$	0 \$		\$	13,266	s 0.8	13,266 \$	26,650 \$	13,266
00120 00156	EASTFIELD MING QUONG INC. \$	0 \$	0 \$	0 \$	ņ	\$	18,927			45,305 \$	18,927
00196	VISTA DEL MAR \$	0 \$	0 \$	0 \$	F P	\$	11,503			38,909 \$	11,503
00190	EDGEWOOD CENTER FOR CHILDF\$	0 \$	0 \$	0 \$	K	\$	24,055			54,366 \$	24,055
	NORTH VALLEY SCHOOLS, INC. \$	0 \$	0 \$	0 \$	Ĭ,	\$	152,999			789,586 \$	152,999
00484		0 \$	0.\$	0 \$	Ĭ,	. \$	2,031			47,970 \$	2,031
00512	RIVER OAK CENTER FOR CHILDRI \$	- •	0 \$, h	-	1,231			31,127 \$	1,231
00529	WILLOW GLEM CARE CENTER \$	0 \$	•		ř	\$	968				
00541	CHARIS YOUTH CENTER \$	0 \$, i	-				26,650 \$	968
00628	NORTHERN VALLEY CATHOLIC SC \$	0 \$. 0 \$	۲		417,586			149,842 \$	149,842
00804	SVFS \$	0 \$		0 \$	0	•	23,029			42,640 \$	23,029
00843	FAMILY SERVICE AGENCY \$	0 \$	0 \$	0 \$	0	-	93,782			129,253 \$	94,277
00874	REMI VISTA, INC. \$	0 \$		0 \$	ō	-	52,892			110,331 \$	52,892
0880	NEW DIRECTIONS TO HOPE \$	0 \$	0 \$	0 \$	Ó	•	117,354			221,195 \$	117,354
01042	VICTOR COMMUNITY SUPPORT SE \$	0 \$		0 \$	þ	-	542,127			1,146,032 \$	542,568
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	GRAND TOTAL \$	0 \$	0 \$	0 \$,0,	\$	1,471,750	\$ 1,210 \$	1,472,960 \$	2,859,856 \$	1,204,942

(To Sch. 1)

SHASTA COUNTY COMMUNITY MENTAL HEALTH SERVICES COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2004

		 As Settled	_	Audit Adjustments	As Audited
(1)	SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 8,311,184.00	\$	(8,724.62) \$	8,302,459.38
(2)	Total SD/MC Claims	8,045,197.00		0.00	8,045,197.00
(3)	Percent % (Line 1/Line 2)	1.03		(0.00)	1.03
(4)	EPSDT Claims	4,530,640.00		0.00	4,530,640.00
(5)	Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,680,604.00		(4,984.00)	4,675,620.00
(6)	Cost Settled Baseline for EPSDT	1,053,493.00		0.00	1,053,493.00
(7)	Net Cost Settlement Amount (Line 5 - Line 6)	3,627,111.00		(4,984.00)	3,622,127.00
(8)	46.70% of Cost Settlement Amount (Line 7 x 46.70%)	1,693,861.00		(2,328.00)	1,691,533.00
(8a)	FY 2001-02 EPSDT Settlement	1,559,991.00		0.00	1,559,991.00
(8b)	Annual Local Growth (L. 8 - 8a)	133,870.00		(2,328.00)	131,542.00
(9)	County Match 10% of Local Growth (8b x 10%)	13,387.00		(232.80)	13,154.20
(10)	Net Cost Settlement Amount (L. 8 - 9)	1,680,474.00		(2,095,20)	1,678,378.80
(11)	SGF Distribution (Settled and Audited)	1,680,474.00		0.00	1,680,474.00
(12)	SGF Due County (State)	\$ 0.00	\$ 	(2,095.20) \$	(2,095.20) (To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

Provider	•	** :			Provider Number	No. of Adj.	Fiscal Pe	riod Ended
	SHASTA COL	JNTY			00045	41	June 3	0, 2004
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UNITS COUNTY PROVIDERS - PROGRAMS 1 AND				
1 2 3 4 5 6 7 8 9 Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL		796,950 2,285,258 20,204 43,876 1,906 8,152 0 14,702 80,046 3,251,094	2,707 (1,607) (2,620) (2,453) (545) 915 140 773 3,501	799,657 * 2,283,651 * 17,584 * 41,423 * 1,361 * 9,067 * 140 * 15,475 * 83,547 * 3,251,905 *
				To adjust the above mentioned settled units of service/time for the Operated facilities to agree with the State DMH Approved Claims dated September 5, 2008. (There are no units shown on disallow and there are no QA/UR and EPSDT audit findings.) The auditor submitted workpapers to the County which shows the adjustments. Phase II was included.	Report ed claims report			
10 11 12 13 14 15 16 17 Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/03 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL To adjust the SD/MC, Enhanced and Healthy Families units of se to agree with the County's records and supporting documents.	*** *** *** *** ***	1,361	118 7,410 (215) (3,350) 545 (915) (140) (773) (3,501) (821)	799,775 * 2,291,061 * 17,369 * 38,073 * 1,906 * 8,152 * 0 * 14,702 * 80,046 * 3,251,084 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider	-	-		494 H H H H H H H H H H H H H H H H H H	Provider Number	No. of Adj.	Fiscal Per	iod Ended
,	SHASTA COL	JNTY		1	00045	41	06/3	0/04
	Report Refe	rence		I		As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTN	ENTS	Reported	(Decrease)	Adjusted
3				ADJUSTMENTS TO REPORTED MEDICAL UNI COUNTY PROVIDERS - PROGRAMS 1 AN				
18 19 20 21 22 23 Info 24 25 Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 10B 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/ MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/05 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 06/30/04 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 06/30/04 ENHANCED SD/MC (REFUGEES) UNITS 07/01/02 - 06/30/03 HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL To adjust the above mentioned units of service/time to incorpors of the lower of DMH approved units or the County's records by 3 auditor submitted work papers to the County which shows detail adjustments. Phase II was included.	24 ** ** ** ** ** ** ** ** ** **	799,775 2,291,061 17,369 38,073 1,906 8,152 0 14,702 80,046 3,251,084	(83) (4,086) (100) (90) (95) 65 0 120 (125) (4,394)	799,692 2,286,975 17,269 37,983 1,811 8,217 0 14,822 79,921 3,246,690
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

rovider		-1-1-1-1-1-1			Provider Number	No. of Adj.	Fiscal Per	iod Ended
	SHASTA COL	INTY			00045	41	06/3	0/04
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUST	MENTS	Reported	(Decrease)	Adjusted
		:		ADJUSTMENTS TO REPORTED SD/MC U CONTRACT PROVIDERS	NITS -			
26 27 28 29 info 30 info info info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 11 11A	Total Total Total Total Total Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN - 07/01/02 to 09/30/02 ENHANCED - CHILDREN - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL UNITS	** ** ** ** ** ** **	259,097 903,129 1,773 6,009 2,721 14,906 270 955	1,773 7,189 (1,773) (6,009) 0 (685) 0 0	260,870 * 910,318 * 0 * 0 * 2,721 * 14,221 * 270 * 955 *
info 31 info info info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10	Total Total Total	To adjust the as settled (MH 1966A) SD/MC units of service/till County's contract providers to agree with the State DMH Appr Report dated September 5, 2008. (There are no units shown on disallowed claims report and the no QA/UR and EPSDT audit findings.) The auditor submitted workpapers to the County which shows adjustments. Phase II was included. MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN - 07/01/02 to 09/30/02	oved Claims ere are	260,870 910,318 0 0 2,721	0 (1,087) 0 0	260,870 * 909,231 * 0 * 0 * 2,721 *
32 info info	MH 1966A MH 1966A MH 1966A	10A 11 11A	Total Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL UNITS To adjust the SD/MC, Enhanced and Healthy Families units of to agree with the County's records and supporting documents. The auditor submitted workpapers to the County which shows adjustments.	-	14,221 270 955 1,189,355	685 0 0 (402)	14,906 * 270 * 955 * 1,188,953
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider	SHASTA COL	INTY			Provider Number	No. of Adj.	Fiscal Per 06/3	
	Report Refe				00045	41 As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTM	ENTS	Reported	(Decrease)	As Adjusted
				ADJUSTMENTS TO REPORTED MEDICAL UNIT	S/TIME			
Info 33 Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 11	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/0 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/0 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL	4 ** ** ** ** ** **	260,870 909,231 0 0 2,721 14,906 270 955 1,188,953	0 (60) 0 0 0 (805) 0 0 (865)	260,870 * 909,171 * 0 * 0 * 2,721 * 14,101 * 270 * 955 * 1,188,088 *
Info 35 Info Info Info Info Info	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 9 9A 10 10A 11 11A	TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	To adjust the above mentioned units of service/time to incorpora of the lower of DMH approved units vs. the County's records by 3 auditor submitted work papers to the County which shows details adjustments. MEDI-CAL UNITS 07/01/03 - 09/30/03 MEDI-CAL UNITS 10/01/03 - 06/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03 - 09/30/04 MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03 - 06/30/04 ENHANCED SD/MC (CHILDREN) UNITS 07/01/03 - 09/30/03 ENHANCED SD/MC (CHILDREN) UNITS 10/01/03 - 06/30/04 HEALTHY FAMILIES (SED) UNITS 07/01/03 - 09/30/03 HEALTHY FAMILIES (SED) UNITS 10/01/03 - 06/30/04 TOTAL To adjust the above mentioned units of service/time to exclude units of service/time to ex	SFC. The of the above ** 3 ** 4 ** ** ** ** ** **	260,870 909,171 0 0 2,721 14,101 270 955 1,188,088	. 0 (93) 0 0 0 0 0 0 (93)	260,870 * 909,078 * 0 * 0 * 0 * 2,721 * 14,101 * 270 * 955 * 1,187,995 *
				 * Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment. 				

Provider	•	· · · · · ·			Provider Number	١	No. of Adj.	1	Fiscal F	Period	Ended
	SHASTA CO	UNTY			00045		41		06	3/30/0	1
	Report Refe	erence		· ·			As		Increase		As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMENT	S 		Reported		(Decrease)		Adjusted
				ADJUSTMENTS TO REPORTED SD/MC SETTLEMEN	П						
36	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB		\$	2,901,899	\$	(10,606)	\$	2,891,293
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimburs as a result of adjustments to the contract providers SD/MC units of service/time.	ement						
37	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY		\$	4,644,067	\$	(5,524)	\$	4,638,543
38	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY TOTAL REIMBURSEMENT - COUNTY		\$ <u></u>	152,717 4,796,784	\$ _	(9) (5,533)	\$ <u></u>	152,708 4,791,252
39	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS		\$	1,472,235	\$	(485)	\$	1,471,750
Info Info	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDE TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	:R\$	\$	1,210 1,473,445	_{\$} -	(485)		1,210 1,472,960
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments reported costs and units.	to			-		_	
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL	FUNDS						
40	SCH 4	1	3	SD/MC ACTUALS		\$	8,311,184	\$	(8,725)	\$	8,302,459
				To adjust SD/MC actuals as a result of adjustments to total computable as reflected in the MH 1979 forms for both the County Program and its providers. The amounts utilized for this purpose was SD/MC and Enh Outpatient services only.	contract						
41	SCH 4	10	3	NET COST SETTLEMENT AMOUNT		\$	1,680,474	\$	(2,095)	\$	1,678,379
				To adjust met cost settlement amount as a result of adjustments to SD (Total Computable Medical), total SD/MC claims and ERSDT claims.	/MC actuals						
				·							
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: Shasta County Code: 45

Legal Entity: Shasta County	A	В	С
Legal Entity Number: 00045	Salaries		Total
	and Benefits	Other	Costs
1 Mental Health Expenditures	10,259,528	8,656,279	18,915,807
2 Encumbrances			
3 Less: Payments to Contract Providers (County Only)	(4,672,946)	(4,672,946)
4 Other Adjustments from MH 1962	(15,907)	(764,398)	(780,305)
5 Total Costs Before Medi-Cal Adjustments	10,243,621	3,218,935	13,462,556
6 Medi-Cal Adjustments from MH 1961		40,400	40,400
7 Managed Care Consolidation (County Only)			
8 Allowable Costs for Allocation			13,502,956
Administrative Costs (County Only)			
9 SD/MC Administration			1,380,944
10 Healthy Families Administration			26,535
11 Non-SD/MC Administration			355,018
12 Total Administrative Costs			1,762,497
Utilization Review Costs (County Only)			
13 Skilled Professional Medical Personnel			324,005
14 Other SD/MC Utilization Review			71,279
15 Non-SD/MC Utilization Review			99,687
16 Total Utilization Review Costs			494,971
17 Research and Evaluation (County Only)			
18 Mode Costs (Direct Service and MAA)			11,245,488
19 Total Costs - Lines 9 through 18			13,502,956

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY MEDI-CAL ADJUSTMENTS TO COSTS MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: Shasta County Code: 45

Legal Entity: Shasta County	A	В	С
Legal Entity Number: 00045	Salaries		Total
	and Benefits	Other	Adjustments
1 Depreciation		40,400	40,400
2			
3			
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15			
16			
17		77	
18			
19			
20 Total Adjustments		40,400	40,400

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY OTHER ADJUSTMENTS MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: Shasta County Code: 45

	Legal Entity: Shasta County	Α	В	C
Le	gal Entity Number: 00045	Salaries		Total
		and Benefits	Other	Adjustments
1	C/A Social Services - L. Steele	(15,907)		(15,907)
2	Prior Period Revenue Adj		(68,946)	(68,946)
3	Dept of Rehab		(55,317)	(55,317)
4	Prior Period Adj - Managed Care Providers (State Match)		(2,622)	(2,622)
5	Far Northern Regional		(58,169)	(58,169)
6	State Hospital		(343,200)	(343,200)
7	Managed Care IP		(66,992)	(66,992)
8	Prior Period Adj - Org Providers		(45,667)	(45,667)
9	Prior Year Settlement - Org Providers		(72,896)	(72,896)
10	Admin Reclass Expenses		(46,125)	(46,125)
11	Vending Machine Revenue		(4,464)	(4,464)
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(15,907)	(764,398)	(780,305)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY ALLOCATION OF COSTS TO MODES OF SERVICE MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: Shasta County Code: 45

	Legal Entity: Shasta County	A
Le	gal Entity Number: 00045	Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	11,245,488
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	3,590,817
3	Other 24 Hour Services (Mode 05-All Other SFC)	979
4	Day Services (Mode 10)	309,436
5	Outpatient Services (Mode 15 Program 1 + Program 2)	6,974,538
6	Outreach Services (Mode 45)	279,500
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	90,218
9	Total - Lines 2 through 8	11,245,488

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta

County Code: 45

CR CR

	County Code: 45			CR	CR				_
	Legal Entity: Shasta County		A	В	С	D	Ε	F	G
Le	gal Entity Number: 00045			Service	Service	Service	Service	Service	Service
	Mode: 05 - Hospital Inpatient (SFC 10-	19)	Mode Total	Function	Function	Function	Function	Function	Function
1	Allocation Percentage		100.000	10	19				ļ
1	Total Units		100.00%	98.39% 4,593	1.61%				
3	Gross Cost		3,590,817	3,533,033	57,784				
17.75			3,380,617		anterior de la contraction de	anangrana			
4	Cost per Unit			769.22	236.82			ļ	
5	SMA per Unit Published Charge per Unit			873.40	236.78			<u> </u>	
7	Negotiated Rate / Cost per Unit			1,004.41	236.82			 	
1	rregulated react 7 Cost per Offic				0.00.00.00.00			2.000.000.000.000	
8	Medi-Cal Units	07/01/03 - 09/30/03		418	27			ļ <u>.</u>	
8A		10/01/03 - 06/30/04		1,140	207				<u> </u>
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		234					
9A		10/01/03 - 06/30/04		721				 	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04		2					-
108	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04 07/01/03 - 09/30/03		2		· ··		 	-
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04						 	
12	Non-Medi-Cal Units	10/01/03 - 00/30/04		2,076	10			 	
			and the second state of the	and <u>a grant and a s</u>	0.00.000.000.000.000.000.000		<u>alianament</u>	<u>Lugariana</u>	
13	Medi-Cal Costs	07/01/03 - 09/30/03	327,929	321,534	6,394			 -	ļ
13A		10/01/03 - 06/30/04	925,934	876,912	49,022		<u> </u>		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	373,844	365,081	8,762				<u> </u>
14A		10/01/03 - 06/30/04	1,044,698	995,676	49,022			 	
15 15A	Medi-Cal Published Charges	07/01/03 - 09/30/03 10/01/03 - 06/30/04	426,238	419,843	6,394	···		 	ļ
16		07/01/03 - 09/30/03	1,194,049	1,145,027	49,022			 	
16A	Medi-Cal Negotiated Rates	10/01/03 - 06/30/04	 					 	
11111			222222222						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	179,998	179,998					
17A		10/01/03 - 06/30/04	554,608	554,608					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	204,376	204,376					
18A		10/01/03 - 06/30/04	629,721	629,721					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	235,032	235,032				 	
19A 20		10/01/03 - 06/30/04 07/01/03 - 09/30/03	724,180	724,180				 	
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04						 	
				-131-1-17-1-17-1			anggarana.		
21	Enhanced SD/MC (Children) Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04	1,538	1,538		·		<u> </u>	
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/03 - 09/30/03						 	
22A		10/01/03 - 06/30/04	1,747	1,747				 	<u> </u>
23	Enhanced SD/MC (Children) Published Charges	07/01/03 - 09/30/03						_	ļi
23A		10/01/03 - 06/30/04	2,009	2,009				 	
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/03 - 09/30/03						 	ļ
24A		10/01/03 - 06/30/04	<u> </u>			चनसम्बद्धाः	<u> </u>	1	
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04	Ji Ji						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	11-25-5-27-0-4	07/01/03 - 09/30/03	1,538	1,538			<u> </u>		
29A	Healthy Families Costs	10/01/03 - 06/30/04	,,550						
30		07/01/03 - 09/30/03	1,747	1,747		_			
30A	Healthy Families SMA Upper Limits	10/01/03 - 06/30/04	7,1.27						†
31		07/01/03 - 09/30/03	2,009	2,009					
31A	Healthy Families Published Charges	10/01/03 - 06/30/04	1						
32		07/01/03 - 09/30/03	 						
32A	Healthy Families Negotiated Rates	10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,599,271	1,596,903	2,368			<u> Propriodore</u>	
<u> </u>	Tradit-Medi-Cai Costs		1,598,271	1,090,903	2,308			L	

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL DETAIL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta County Code: 45

CR

	County Code: 45			CR					
	Legal Entity: Shasta County		Α	В	С	D	E	F	G
Leç	gal Entity Number: 00045			Service	Service	Service	Service	Service	Service
	Mode: 05 - Other 24 Hour Services (All	Other SFC)	Mode Total	Function	Function	Function	Function	Function	Function
	TAIL-T-T- Diseases			20					
1	Allocation Percentage		100.00%	100.00%	. 				
2	Total Units			2					
3	Gross Cost		979	979					
4	Cost per Unit			489.49					
5	SMA per Unit			489.49					
6	Published Charge per Unit	<u> </u>		489.49					
7	Negotiated Rate / Cost per Unit								
8		07/01/03 - 09/30/03		*,*****			221-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		
8A	Medi-Cal Units	10/01/03 - 06/30/04							
9		07/01/03 - 09/30/03							
9A	Medicare/Medi-Cal Crossover Units	10/01/03 - 06/30/04							
10		07/01/03 - 09/30/03							
10A	Enhanced SD/MC (Children) Units	10/01/03 - 06/30/04							
	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11		07/01/03 - 09/30/03							
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04							
12	Non-Medi-Cal Units	, . 5.0		2					
313.11						100000000000000000000000000000000000000	<u> Participante de la constanción de la constanci</u>		
13	Medi-Cal Costs	07/01/03 - 09/30/03							
13A		10/01/03 - 06/30/04							
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03							
14A		10/01/03 - 06/30/04							
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04	:						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						<u> </u>	
16A		10/01/03 - 06/30/04							
17	Madiene Madi Cal Cransus Costs	07/01/03 - 09/30/03							
17A	Medicare/Medi-Cal Crossover Costs	10/01/03 - 06/30/04							
18	Marking and Artificial Control of the Control of th	07/01/03 - 09/30/03							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/03 - 06/30/04	1						
19	Madiana Madi Cal Carana Bublishad Charana	07/01/03 - 09/30/03							
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/03 - 06/30/04		-					
20	Madianse/Madi Cal Cananavas Nagatiotad Datas	07/01/03 - 09/30/03							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04	11				-		
7.11		07/01/03 - 09/30/03	1,120,000,000,000			**************		F1 1 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4	
21	Enhanced SD/MC Costs								
21A		10/01/03 - 06/30/04						 	
22 22A	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03				-			·
		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	 						
23A		10/01/03 - 06/30/04	 		 	 			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03			-	1			
24A	 	10/01/03 - 06/30/04	1						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04	1						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04	1 : 1						
29	Healthy Families Costs	07/01/03 - 09/30/03				 			
29A		10/01/03 - 06/30/04	!						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						ļ	
30A		10/01/03 - 06/30/04	ļ					<u> </u>	
31	Healthy Families Published Charges	07/01/03 - 09/30/03	11						
31A	-	10/01/03 - 06/30/04	ļ						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03				ļ			
132A	,	10/01/03 - 06/30/04	1						
JZA									

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

FISCAL YEAR 2003 - 2004

County: Shasta

	County Code: 45			CR	CR				
	Legal Entity: Shasta County		Α	B	C	D	E	F	G
Le	gal Entity Number: 00045			Service	Service	Service	Service	Service	Service
	Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
	IAN D	· .——	100 0001	95	30				
1	Allocation Percentage		100.00%	73.71%	26.29%				
3	Total Units Gross Cost		309,436	2,018 228,088	4,103 81,348				
1000		<u>en l'arrende de la come</u>	309,436				<u> </u>		-:-:::::::::::::::::::::::::::::::::::
4	Cost per Unit			113.03	19.83				
5_	SMA per Unit			118.94					
6	Published Charge per Unit Negotiated Rate / Cost per Unit			90.37					
12.77	regulated Nate / Cost per Onit						110001000000000000000000000000000000000		
8	Medi-Cal Units	07/01/03 - 09/30/03		447					
8A		10/01/03 - 06/30/04		766					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10 10A	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03 10/01/03 - 06/30/04							
	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						 	
111		07/01/03 - 06/30/04		135					
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04		240					
12	Non-Medi-Cal Units	10/01/03 - 00/30/04		430	4,103			 	
77721		07/04/00 000000							
13	Medi-Cal Costs	07/01/03 - 09/30/03	50,523	50,523		·			
13A		10/01/03 - 06/30/04	86,578	86,578			-		
14 14A	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03 10/01/03 - 06/30/04	53,166	53,166					
		07/01/03 - 06/30/04	91,108 40,395	91,108 40,395				<u></u>	
15 15A	Medi-Cal Published Charges	10/01/03 - 06/30/04	69,223	69,223				 	}
16		07/01/03 - 09/30/03	09,223	09,223			 		
16A	Medi-Cal Negotiated Rates	10/01/03 - 06/30/04							
								0.0000000000000000000000000000000000000	2233223232
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04					ļ		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03 10/01/03 - 06/30/04							
19A 20		07/01/03 - 09/30/03	 				 		
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04							
						general graph	antina antina	and the second	200000000000000000000000000000000000000
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							ļ
21A	1	10/01/03 - 06/30/04	 - 					ļ	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A	<u> </u>	10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	·						
23A	·	10/01/03 - 06/30/04	 						
24 24A	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03 10/01/03 - 06/30/04	 					 	
			100000000000000000000000000000000000000		indiangations	namuniani,			100000000000000000000000000000000000000
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04	 				ļ		
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04	1	<u> </u>			ļ		<u> </u>
29	Lingithu Familian Conta	07/01/03 - 09/30/03	15,259	15,259			1	T	
294	Healthy Families Costs	10/01/03 - 06/30/04	27,126	27,126	···				
30		07/01/03 - 09/30/03	16,057	16,057					
304	Healthy Families SMA Upper Limits	10/01/03 - 06/30/04	28,546	28,546					
31		07/01/03 - 09/30/03	12,200	12,200					
314	Healthy Families Published Charges	10/01/03 - 06/30/04	21,689	21,689					
32		07/01/03 - 09/30/03							
32A	Healthy Families Negotiated Rates	10/01/03 - 06/30/04							
7.7.7	Nos Modi Cal Costs	<u> torren serven de la com</u>	120.050	40.600	01.240	*************	<u> </u>		<u> </u>
33_	Non-Medi-Cal Costs		129,950	48,602	81,348		l		L

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta County Code: 45 CR CR CR CR Legal Entity: Shasta County R C. n G A Legal Entity Number: 00045 Service Service Service Service Service Service Mode: 15 - Outpatient (Program 1) Mode Total Function Eunction Function Function Function Function 01 60 70 Allocation Percentage 100.00% 50,77% 3.81% 19.54% 25.89% Total Units 1,028,774 2.072.791 693 086 104,220 Gross Cost 1,350,918 3.510.148 .790.179 263,240 6.914.485 Cost per Unit 1.31 1 69 2.58 2.53 4.37 3.52 SMA per Unit 1.83 2.36 Published Charge per Unit 1 41 2.14 2.32 2.93 Negotiated Rate / Cost per Unit 07/01/03 - 09/30/03 243,660 385,843 133,507 18,495 Medi-Cal Units 1 139 145 383.484 46.735 8A 10/01/03 - 06/30/04 670.383 07/01/03 - 09/30/03 1.050 15,985 Medicare/Medi-Cal Crossover Units 9A 10/01/03 - 06/30/04 1,730 35,532 320 270 07/01/03 - 09/30/03 1,221 Enhanced SD/MC (Children) Units 10/01/03 - 06/30/04 1,080 5,755 805 330 10B Enhanced SD/MC (Refugees) Units 07/01/03 - 06/30/04 11 07/01/03 - 09/30/03 1,520 9,400 3,270 495 Healthy Families (SED) Units 10/01/03 - 06/30/04 4.365 65,575 8,606 1,135 12 Non-Medi-Cal Units 107,446 463,072 111,627 37,030 13 07/01/03 - 09/30/03 1,364,912 319,958 653,402 344,837 46,715 Medi-Cai Costs 3,917,925 1,929,074 990,505 118.044 13A 10/01/03 - 06/30/04 880,303 07/01/03 - 09/30/03 2,005,015 445,898 910,589 583,426 65,102 14 Medi-Cal SMA Upper Limits 14A 10/01/03 - 06/30/04 5.755.515 1,226,801 2 688 382 1 675 825 164 507 07/01/03 - 09/30/03 1.533.191 343.561 825.704 309.736 15 54.190 Medi-Cal Published Charges 10/01/03 - 06/30/04 4,409,627 945,240 2,437,770 889,683 136,934 15A 07/01/03 - 09/30/03 Medi-Cal Negotiated Rates-10/01/03 - 06/30/04 16A 07/01/03 - 09/30/03 43,066 1,778 41,288 Medicare/Medi-Cal Crossover Costs 91.776 17A 10/01/03 - 06/30/04 94,706 2,930 07/01/03 - 09/30/03 72,332 2.478 69.854 Medicare/Medi-Cal Crossover SMA Upper Limits 159,358 155,275 18A 10/01/03 - 06/30/04 4,083 19 07/01/03 - 09/30/03 39,332 2,247 37,085 Medicare/Medi-Cal Crossover Published Charges 19A 10/01/03 - 06/30/04 86,136 3,702 82,434 07/01/03 - 09/30/03 20 Medicare/Medi-Cal Crossover Negotiated Rates 10/01/03 - 06/30/04 20A 07/01/03 - 09/30/03 3,185 420 2,068 697 Enhanced SD/MC Costs 14.077 2,079 834 1,418 9,746 21A 10/01/03 - 06/30/04 07/01/03 - 09/30/03 4.647 586 2.882 1,180 Enhanced SD/MC SMA Upper Limits 10/01/03 - 06/30/04 20,238 1.976 13.582 3.518 1,162 22A 07/01/03 - 09/30/03 451 626 3.691 2.613 Enhanced SD/MC Published Charges 23A 10/01/03 - 06/30/04 16,673 1,523 12,316 1,868 967 07/01/03 - 09/30/03 Enhanced SD/MC Negotiated Rates 10/01/03 - 06/30/04 24A 25 Enhanced SD/MC (Refugees) Costs 07/01/03 - 06/30/04 26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/03 - 06/30/04 Enhanced SD/MC (Refugees) Published Charges | 07/01/03 - 06/30/04 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04 29 07/01/03 - 09/30/03 27.611 1.996 15.918 8.446 1.250 Healthy Families Costs 22,229 29A 10/01/03 - 06/30/04 141.875 5,732 111.047 2,867 30 07/01/03 - 09/30/03 40.998 2.782 22.184 14.290 1.742 Healthy Families SMA Upper Limits 30A 10/01/03 - 06/30/04 204,348 7,988 154,757 37,608 3,995 31 07/01/03 - 09/30/03 31,296 2,143 20,116 7,586 1,450 Healthy Families Published Charges 10/01/03 - 06/30/04 6.155 140,331 19,966 3,326 31A 169,777 07/01/03 - 09/30/03 Healthy Families Negotiated Rates 10/01/03 - 06/30/04 32A 33 Non-Medi-Cal Costs 1,307,129 141,091 784,185 288,323 93,531

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta				MHS	MHS	MHS	MHS	MHS	ASO
County Code: 45			!					F	
Legal Entity: Shasta County		A	-	B Service	Service	D Service	E Service	Service	G Service
Legal Entity Number: 00045 Mode: 15 - Outpatient (Program 2)		Mode To	let.	Function	Function	Function	Function	Function	Function
Widde: 15 - Outpatient (Frogram 2)		1)	30	31	32	33	60	30
1 Allocation Percentage		100.0	00%	35.82%	5.32%	18.81%	3.30%	26.86%	8.25%
2 Total Units	······		Ī	28,200	4,290	14,400	2,300	10,650	5,890
3 Gross Cost		60,0	53	21,511	3,195	11,295	1,983	16,132	4,955
4 Cost per Unit			1	0.76	0.74	0.78	0.86	1.51	0.84
5 SMA per Unit				2.36	2.36	2.36	2.36	4,37	2.36
6 Published Charge per Unit									
7 Negotiated Rate / Cost per Unit									
8	07/01/03 - 09/30/03		11	8,760	1,380	3,090	555	2,545	905
Medi-Cal Units	10/01/03 - 06/30/04		Ħ	19,440	1,260	11,070	1,745	6,710	4,650
	07/01/03 - 09/30/03					.,,,,,,			
Medicare/Medi-Cal Crossover Units	10/01/03 - 06/30/04								
10	07/01/03 - 09/30/03	Eddining:							
10A Enhanced SD/MC Units	10/01/03 - 06/30/04							245	
10B Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04								
Healthy Families (SED) Units	07/01/03 - 09/30/03								
11A	10/01/03 - 06/30/04								
12 Non-Medi-Cal Units					1,650	240		1,150	335
13 Madi Cal Casts	07/01/03 - 09/30/03	15.3	392	6,682	1,028	2,424	479	3,855	761
13A Medi-Cal Costs	10/01/03 - 06/30/04	40,6	85	14,829	938	8,683	1,505	10,164	3,912
14 Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	46,0)52	20,674	3,257	7,292	1,310	11,122	2,136
14A Medi-Cai Sivia Opper Littis	10/01/03 - 06/30/04	120,4	141	45,878	2,974	26,125	4,118	29,323	10,974
15 Medi-Cal Published Charges	07/01/03 - 09/30/03								
15A	10/01/03 - 06/30/04		1						
16 Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	 	-						
16A	10/01/03 - 06/30/04	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10000						
17 Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03		j						
17A Medicare/Medicar Crossover Costs	10/01/03 - 06/30/04		i						
18 Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03								
18A	10/01/03 - 06/30/04								
Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	<u> </u>	-						
19A	10/01/03 - 06/30/04	 	+						
Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03	-	+ 1						
20A	10/01/03 - 06/30/04	1 (2004) (1004)		<u> </u>		(1 <u>111) 1111 1111 11</u>			arrene en
21 Enhanced SD/MC Costs	07/01/03 - 09/30/03								
21A	10/01/03 - 06/30/04		37:1					371	
22 Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	1							
22A	10/01/03 - 06/30/04	1,0	07.1					1,071	
Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	 	-44						
23A	10/01/03 - 06/30/04 07/01/03 - 09/30/03	 							
24 24A Enhanced SD/MC Negotiated Rates		 							
	10/01/03 - 06/30/04					0.000 200,000			
25 Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04								
26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04	<u> </u>							
27 Enhanced SD/MC (Refugees) Published Charges		ļ	4						
28 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04	100000000	1.						
29 Healthy Families Costs	07/01/03 - 09/30/03								
29A	10/01/03 - 06/30/04		I)						
Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	4							
- 30A	10/01/03 - 06/30/04	<u> </u>							
31 Healthy Families Published Charges	07/01/03 - 09/30/03	 							
31A) -	10/01/03 - 06/30/04		1						
Healthy Families Negotiated Rates	07/01/03 - 09/30/03	 							
32A Salaria Annuel Regulated Rates	10/01/03 - 06/30/04	1 0000000000000000000000000000000000000				ng ng ing ang			
33 Non-Medi-Cal Costs		3,6	605	(0)	1,229	188		1,742	282
			,						

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta

ASO

	County Code: 45		ASO						
	Legal Entity: Shasta County		Н :	1	J	К	L	M	N
Ler	gal Entity Number: 00045		Service	Service	Service	Service	Service	Service	Service
<u> </u>	Mode: 15 - Outpatient (Program 2)		Function	Function	Function	Function	Function	Function	Function
<u> </u>	Allegation Persontees		60		 				
1	Allocation Percentage Total Units		1.64% 360		 	 	ļ		
3	Gross Cost		983			 		 	
300			100000000000000000000000000000000000000		The state of the same	5,00000000	201-201-201-201-		
4	Cost per Unit		2.73				 	ļ	ļ. <u> </u>
5	SMA per Unit Published Charge per Unit		4.37		 	 	 	}	
7	Negotiated Rate / Cost per Unit				 		 	 	
			and the state of the				 		5-17-13-13-13-13-13-13-13-13-13-13-13-13-13-
8	Medi-Cal Units	07/01/03 - 09/30/03	60		 	 	-		
8A		10/01/03 - 06/30/04 07/01/03 - 09/30/03	240		 	<u> </u>	 	 	
9 9A	Medicare/Medi-Cal Crossover Units	10/01/03 - 06/30/04			 	 	 	 	
10		07/01/03 - 09/30/03			 	 	 	 	
10A	Enhanced SD/MC Units	10/01/03 - 06/30/04			 	 	 	 	
	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04	1.1				-		
11		07/01/03 - 09/30/03							
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04				1		1	
12	Non-Medi-Cal Units		60			T .			
13		07/01/03 - 09/30/03	164			1.1		127022000	
13A	Medi-Cal Costs	10/01/03 - 06/30/04	655			 -	 	 	
14		07/01/03 - 09/30/03	262						
14A	Medi-Cal SMA Upper Limits	10/01/03 - 06/30/04	1,049		 		<u> </u>	 	
15	Mardi Cal Dublished Characa	07/01/03 - 09/30/03			1	1			
15A	Medi-Cal Published Charges	10/01/03 - 06/30/04	1						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A	iviedi-Cai Negotiated Rates	10/01/03 - 06/30/04							
17		07/01/03 - 09/30/03			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1.	1	1 111 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	122-121-121-121-121-121-121-121-121-121
17A	Medicare/Medi-Cal Crossover Costs	10/01/03 - 06/30/04	ii				 	 	
18		07/01/03 - 09/30/03			†		 	 	
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/03 - 06/30/04					 		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A	iviedicare/iviedi-Cai Crossover Published Charges	10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A	Wedicare Wedi-Car Crossover Negotiated Nates	10/01/03 - 06/30/04							
21	<u> </u>	07/01/03 - 09/30/03		1,-11,-11,-11,-11,-11,-1		<u> </u>	<u> </u>	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	19
21A	Enhanced SD/MC Costs	10/01/03 - 06/30/04	i i	 	·			 	
22		07/01/03 - 09/30/03	i		†		 		t — — —
22A	Enhanced SD/MC SMA Upper Limits	10/01/03 - 06/30/04					1	† · · · · · · · · · · · · · · · · · · ·	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	1						
23A	Chilanded SD/MC Fublished Charges	10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A	Z	10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04		1	1	1	1		
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04	:		 	 	†	 	
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04		1	 	1	1	 	
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04	T P		1	<u> </u>	<u> </u>	1	
			attender in the					<u>ing tradestates as a</u>	resignation.
29	Healthy Families Costs	07/01/03 - 09/30/03	<u> </u>		 	 	 	 	
29A	· 	10/01/03 - 06/30/04		ļ	 	ļ			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	1		 	 	1	 	
30A	 	10/01/03 - 06/30/04		 	 	 		 	
31	Healthy Families Published Charges	07/01/03 - 09/30/03		 	 	 		 	
31A		10/01/03 - 06/30/04 07/01/03 - 09/30/03	 		 	 	 	 	
32 32A	Healthy Families Negotiated Rates	10/01/03 - 06/30/04			-	 	 		
7.7.		17070 1703 - 00730704	0.0000000000000000000000000000000000000	haranana.	lacerata e	 	<u> </u>		1000 to
133	Non-Medi-Cal Costs		164	L				L	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta

County Code: 45

CR CR CR

Legal Entity: Shasta County В C D E F Α G Legal Entity Number: 00045 Service Service Service Service Service Service Mode: 45 - Outreach Mode Total Function Function Function Function Function Function 20 21 22 Allocation Percentage 100.00% 32.20% 33.99% 33.81% Total Units 2,000 6,860 4,178 279,500 90,000 95,000 94,500 Gross Cost Cost per Unit 45.00 13.85 22.62 Non-Medi-Cal Units 2,000 6,860 4,178 90.000 95,000 Non-Medi-Cal Costs 279,500 94.500

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Shasta

County Code: 45

CR

CR C Legal Entity: Shasta County В Ē Ä D F G Legal Entity Number: 00045 Service Service Service Service Service Service Mode: 60 - Support Function Mode Total Function Function Function Function Function 20 30 Allocation Percentage 100.00% 22.58% 77.42% 2,554 Total Units 745 90,218 20,368 69,850 Gross Cost 27.35 Cost per Unit 27.34 2,554 Non-Medi-Cal Units (Same as Line 2) 745 Non-Medi-Cal Costs (Same as Line 3) 90,218 20,368 69,850

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: Shasta County Code: 45					FILESUE TIME		,			1		
Legal Entity: Shasta County		+ <u>A</u>	B	C	EMENT TYPE	Costs	F	Costs	н		Costs	K
Legal Entity Number: 00045						Total				Total		Total
			Mode 55 S. F.'s 11-19.		Total	Inpatient Mode 05-	Mode 05-Ail		Mode 15	Outpatient Exclude	Mode 15	Outpatient (Col. I + Col. J)
		S. F.'s 01-09	31-39	S. F.'s 21-29		Hospital	Other	Mode 10	Program (1)	Program (2)	Program (2)	
1 Medi-Cal Costs	07/01/03 - 09/30/03					327,929		50,523	1,364,912	1,415,435	15,392	1,430,827
14	10/01/03 - 06/30/04 07/01/03 - 09/30/03					925,934 373,844		86,578 53,166	3,917,925 2,005,015	4,004,504 2,058,181	40,685 46,052	4,045,189 2,104,234
ZA Medi-Cal SMA	10/01/03 - 06/30/04					1,044,698		91,108	5,755,515	5,846,623	120,441	5,967,064
3 Medi-Cal P. C.	07/01/03 - 09/30/03					426,238		40,395	1,533,191	1,573,587		1,573,587
3A	10/01/03 - 06/30/04 07/01/03 - 09/30/03					1,194,049		69,223	4,409,627	4,478,850		4,478,850
4A Medi-Cal N. R.	10/01/03 - 06/30/04											
5	07/01/03 - 09/30/03					327,929		50,523	1,364,912	1,415,435	15,392	1,430,827
Medi-Cal Gross Reimbursement	10/01/03 - 06/30/04					925,934		86,578	3,917,925	4,004,504	40,685	4,045,189
6 Medicare/Medi-Cai Crossover Cost	07/01/03 - 09/30/03		inga inga		deddeddaidd	179,998			43,066	43,066		43,066
5A	10/01/03 - 06/30/04 07/01/03 - 09/30/03					554,608			94,706	94,706		94,706
7A Medicare/Medi-Cal Crossover SMA	10/01/03 - 06/30/04					204,376 629,721	 		72,332 159,358	72,332 159,358		72,332 159,358
8 Medicare/Medi-Cal Crossover P. C	07/01/03 - 09/30/03					235,032			39,332	39,332	Billion Bill 1884	39,332
BA	10/01/03 - 06/30/04 07/01/03 - 09/30/03					724,180			86,136	86,136		86,136
9 Medicare/Medi-Cal Crossover N. R.	10/01/03 - 06/30/04						 					
	07/01/03 - 09/30/03					179,998			43,066	43,066		43,066
10A Medicare/Medi-Cal Crossover Gross Reim.	10/01/03 - 06/30/04					554,608			94,706	94,706		94,706
11 - 10000	07/01/03 - 09/30/03					507,926		50,523	1,407,978	1,458,501	15,392	1,473,893
11A Total SD/MC + Crossover Gross Reim.	10/01/03 - 06/30/04					1,480,542		86,578	4,012,631	4,099,209	40,685	4,139,895
12 Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								3,185	3,185		3,185
12A	10/01/03 - 06/30/04					1,538			14,077	14,077	371	14,448
13 Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03 10/01/03 - 06/30/04					1,747			4,647 20,238	4,647 20,238	1,071	4,647 21,308
14 Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								3,691	3,691		3,691
14A	10/01/03 - 06/30/04					2,009			16,673	16,673		16,673
15 15A Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03 10/01/03 - 06/30/04											
10	07/01/03 - 09/30/03						2000 200 20		3,185	_ 3,185		2.400
16A Enhanced SD/MC (Children) Gross Reim.	10/01/03 - 06/30/04					1,538			14,077	14,077	371	3,185 14,448
17 Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04								<u> </u>		<u> </u>	
18 Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19 Enhanced SD/MC (Refugees) P. C. 20 Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04 07/01/03 - 06/30/04											
	antanan arah di kacamatan arah di kacamatan di kacamatan di kacamatan di kacamatan di kacamatan di kacamatan d							and the second		en e		
21 Total Medi-Cal Gross Reimbursement 21A (Excludes Refugees)	07/01/03 - 09/30/03 10/01/03 - 06/30/04					507,926 1,482,081		50,523 86,578	1,411,163	1,461,686 4,113,286	15,392	1,477,078 4,154,343
22 Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04					1,482,081		66,376	4,026,708	4,113,200	41,056	4,154,543
	07/01/03 - 09/30/03					1,538		15,259	27,611	42,869		42,869
23A Healthy Families Cost	10/01/03 - 06/30/04				distribution of the			27,126	141,875	169,001		169,001
24 Healthy Families SMA	07/01/03 - 09/30/03	1111111111111111111		<u> </u>	1	1,747		16,057	40,998	57,055		57,055
25 Healthy Families B. C	10/01/03 - 06/30/04 07/01/03 - 09/30/03	- 				2,009	 	28,546 12,200	204,348 31,296	232,894 43,496		232,894 43,496
25A	10/01/03 - 06/30/04							21,689	169,777	191,465		191,465
Healthy Families N. R.	07/01/03 - 09/30/03	1::::::::::::::::::::::::::::::::::::::										
26A	ininario igini si sasarini di iginaria	4::::::::::::::::::::::::::::::::::::::		<u> </u>		<u>তে ক্রেট্</u> ট	TENELES TO		.compagagaga	<u> </u>		
27 Healthy Families Gross Reim.	07/01/03 - 09/30/03			1		1,538		15,259 27,126	27,611 141,875	42,869 169,001		42,869 169,001
Less: Patient and Other Payor Revenue	110.0.00											
28 SD/MC + Crossover Revenue	07/01/03 - 09/30/03	<u> Pinishbidi</u>				142,556			27,388	27,388		27,388
28A	10/01/03 - 06/30/04					514,884	-	750	58,132	58,882		58,882
29 Enhanced SD/MC (Children) Revenue 30 Enhanced SD/MC (Refugees) Revenue						-	 					
31 Healthy Families Revenue												
32 Total Expenditures from MAA (Mode 55)												
33 Medi-Cal Eligibility Factor (Average)			**************	Particular const								
				1								
35 Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03 10/01/03 - 06/30/04	-		100000000000000000000000000000000000000	1	365,370 967,197	 	50,523 85,828	1,383,775 3,968,576	1,434,298	15,392 41,056	1,449,690
35A Net Due - Enhanced SD/MC (Refugees)	110/01/03 - 00/30/04					301,191	 		3,308,376	4,034,404	41,056	4,095,461
37 Net Due - Healthy Families	07/01/03 - 09/30/03				Recommendation of	1,538		15,259 27,126	27,611	42,869		42,869
[37A]	10/01/03 - 06/30/04							27,126	141,875	169,001		169,001
Amount Negotiated Rates Exceed Costs	07/04/02 00/00/02											
38 SD/MC (Includes Children)	07/01/03 - 09/30/03 10/01/03 - 06/30/04			 	1		 					
38 38A SD/MC (Includes Children) 39 Enhanced SD/MC (Refugees) 40 Healthy Families		pinini bidani										
40A Healthy Families	07/01/03 - 09/30/03 10/01/03 - 06/30/04						 					
(40A)	10/01/03 - 00/30/04	<u> </u>	<u> </u>		<u> </u>		<u> </u>				<u>na na paranta in ini di ini di</u>	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

SD/MC PRELIMINARY DESK SETTLEMENT MH 1979 (08/04)

> County: Shasta County Code: 45

Legal Entity: Shasta County		A	В	С	<u>D</u>	E	F	G	Н		J
Legal Entity Number: 00045		Total MAA	Total Inpatient	Totall Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County	Only)										
County SD/MC Direct Service Gross Reimburse			1,990,007	5,631,421	7,621,428						
Contract Providers Medi-Cal Direct Service Gro.	ss Reimbursement		133,984	2,757,309	2,891,293						
Total Medi-Cal Direct Service Gross Reimburse	ment				10,512,721						
Medi-Cal Administrative Reimbursement Limit					1,576,908						
Medi-Cal Administration					1,380,944						
Medi-Cal Administrative Reimbursement					1,380,944	690,472					690,
Healthy Families Administrative Reimbursemen	t (County Only)										
County Healthy Families Direct Service Gross R	eimbursement		1,538	211,870	213,409						
A Contract Providers Healthy Families Direct Serv	ice Gross Reim.			1,862	1,862						
B Total Healthy Families Direct Service Gross Rei	mbursement				215,271						
Healthy Families Administrative Reimbursement	t Limit				21,527						
Healthy Families Administration					26,535						
0 Healthy Families Administrative Reimbursement					21,527				13,993		13.
SD/MC Net Reimbursement for MAA											
1 Medi-Cal Admin. Activities Svc Functions 01 - 0	9	1									
2 Medi-Cal Admin, Activities Syc Functions 11 - 1		· · · · · · · · ·									
3 Medi-Cal Admin. Activities Svc Functions 21 - 2	9 (County Only)										
4 Utilization Review-Skilled Prof. Med. Personnel	(County Only)				324,005					243,004	243.
5 Other SD/MC Utilization Review (County Only)	\				71,279	35,640					35.
6 60400 11 7 7 11 11 11 11 11 11 11 11 11 11 11	07/01/03 - 09/30/03		365,370	1,446,504	1,811,875		984.754				984
SD/MC Net Reimbursement for Direct Services	10/01/03 - 06/30/04		965,659	4,081,013	5,046,671			2,672,213			2,672.
7	07/01/03 - 09/30/03		703,037	3,185	3,185				2,070		2.
7A Enhanced SD/MC Net Reimb. (Children)	10/01/03 - 06/30/04		1,538	14,448	15,986				10,391		10
8 Enhanced SD/MC Net Reimb. (Refugees)	1 10/01/00 00:00:0		1								
9 Total SD/MC Reimbursement Before Excess FF	<u>anii deeda ah ah in in dalah.</u> P										4.638
Amount Negotiated Rates Exceed Costs - SD/N											
11 Total SD/MC Reimbursement (FFP)	.0 4 2 050										4,638.
2 Contract Limitation Adjustment											
3 Adjusted Total SD/MC Reimbursement (FFP)											4,638.
4 Ulliah Falilia Na Paiah	07/01/03 - 09/30/03		1.538	42,869	44.408				28.865		28.
Healthy Families Net Reimbursement	10/01/03 - 06/30/04		1,336	169.001	169,001				109,851		109.
Total Healthy Families Reimbursement Before B				109,001	100,401				105,601		152.
26 Amount Negotiated Rates Exceed Costs - Healt											132.
27 Total Healthy Families Reimbursement	ny rannics	<u>tradentamentalia</u>	<u> </u>	I							152.

SHASTA COUNTY COMMUNITY MENTAL HEALTH SERVICES MANAGEMENT COMMENTS AND RECOMMENDATIONS FOR FISCAL PERIOD ENDED JUNE 30, 2004

1. COMMENT: COST REPORT SUBMISSION

Our examination disclosed that Youth for Change (LE 00705) did not submit a cost report. Per Federal and State regulations, providers of Medicaid program services are required to submit annual cost report in order to determine cost of providing program services.

Audit Authority

42 Code of Federal Regulations (CFR) 447.253(d) and (e).

Recommendation

We recommend that County should exercise due care to ensure that its Contract Providers submit annual cost report in accordance with federal and state regulations.

Auditee Response

2. FINDING 2: WILLOW GLEN CARE CENTER

Our examination disclosed that Willow Glen Care Center reported six units of service under Day Rehabilitation, full day. However, the department's approved claims report show this as Day Rehabilitation, half day service.

Audit Authority

42 Code of Federal Regulations 413

Recommendation

We recommend that County should exercise due care when preparing annual cost report to ensure that reported service is reported and claimed appropriately.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.